What is Claimed is:

1. A method for forming a device comprising the steps of:

forming a first layer comprising a material selected from the group consisting of silicon oxide and silicon nitride on a surface by CVD using a first reactive gas containing a gas selected from the group consisting of SiH_4 and Si_2H_6;

forming a second layer comprising silicon oxide on said first layer by plasma CVD using a second reactive gas comprising at least organic silane.

2. A method according to claim 1 further comprising a step of etching a surface of said second layer.

3. A method according to claim 1 wherein said organic silane is TEOS.

4. A method according to claim 1 wherein the CVD for forming the first layer is a photo CVD.

5. A method for forming a device comprising the steps of;

forming a first layer comprising a material selected from the group consisting of silicon oxide and silicon nitride on a surface having a step by CVD using a first reactive gas containing a gas selected from the group consisting of SiH_4 and Si_2H_6; and

forming a second layer comprising silicon oxide on said first layer by plasma CVD using a second reactive gas comprising at least organic silane.

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6. A method according to claim 5 further comprising a step of etching a surface of said second layer.

7. A method according to claim 5 wherein said organic silane is TEOS.

8. A method according to claim 5 wherein the CVD for forming the first layer is a photo CVD.

9. A method for forming a device comprising the steps of:

preparing a substrate having a plurality of conductive lines thereon;

forming a first layer comprising a material selected from the group consisting of silicon oxide and silicon nitride over said plurality of wirings by CVD using a first reactive gas containing at least one of SiH_4 and Si_2H_6; and

forming a second layer comprising silicon oxide on said first layer by plasma CVD using a second reactive gas containing at least organic silane; and

forming an electrode on said second layer.

10. A method according to claim 9 further comprising a step of etching a surface of said second layer.

11. A method according to claim 9 wherein said organic silane is TEOS.

12. A method according to claim 9 wherein the CVD for forming the first layer is a photo CVD.

13. A method according to claim 9 wherein said second reactive gas further contains nitrogen oxide.

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